

**DISTRICT COURT OF THE VIRGIN ISLANDS  
DIVISION OF ST. THOMAS AND ST. JOHN**

**ANNE MARIE DESTINE,**

**Plaintiff,**

**v.**

**VIRGIN ISLANDS BUREAU OF INTERNAL  
REVENUE,**

**Defendant.**

**Case No. 3:16-cv-0098**

**ORDER**

**THIS MATTER** is before the Court *sua sponte*.

On December 2, 2016, Anne Marie Destine (“Destine”) filed a complaint against the Virgin Islands Bureau of Internal Revenue (“VIBIR”). (ECF No. 1.) In her complaint, Destine alleges that she received a Notice of Deficiency for her 2012 taxes from the VIBIR. *See* Compl. at 1, ECF No. 1. Contending that the alleged deficiency is in error, Destine’s complaint seeks a redetermination of her 2012 taxes. *Id.*

On December 21, 2016, Destine filed for leave to proceed *in forma pauperis*. (ECF No. 2.) Thereafter, on July 8, 2019, the magistrate judge entered an order granting Destine leave to proceed *in forma pauperis*. (ECF No. 3.) That order also advised Destine of the requirement that “[u]nder the Local Rules of Civil Procedure, ‘[a] proceeding to redetermine income tax liability pursuant to a notice of deficiency or notice of liability of any person shall be by petition naming the Director, Virgin Islands Bureau of Internal Revenue, as respondent.’ LRCi 71A.1(a).” *Id.* at 4. As such, the July 8, 2019 order also required Destine to amend her complaint to name the Director, Virgin Islands Bureau of Internal Revenue as the proper defendant, and prepare and deliver a summons to the Clerk of Court, by August 5, 2019. *See id.* at 5.

On March 2, 2020, the magistrate judge entered an order directing that the July 8, 2019 order be mailed to Destine—it appearing that the July 8, 2019 order was never sent to Destine. *See* Order at 1, March 2, 2020, ECF No. 4. The March 2, 2020 order set a new deadline

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of April 1, 2020, to amend the complaint and prepare and deliver a summons to the Clerk of Court. *Id.* at 1.

No amended complaint, or any other filing by Destine, has been filed to date. Accordingly, it is hereby

**ORDERED** that this matter is **DISMISSED**; and it is further

**ORDERED** that the Clerk of Court shall **CLOSE** this case.

**Dated:** March 31, 2021

/s/ Robert A. Molloy  
**ROBERT A. MOLLOY**  
**District Judge**